

16. An abrasive material according to claim 9 wherein said flexible layer comprises an emulsion adhesive, the abrasive particles are attached onto the emulsion adhesive and the emulsion adhesive is subjected to a heating and drying process.

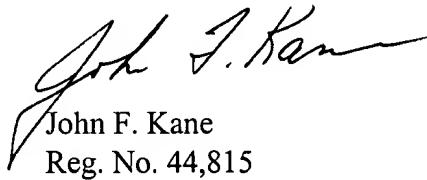
17. An abrasive material according to claim 7 wherein said polishing layer comprising an emulsion adhesive mixed with abrasive particles is applied to the core and then subjected to a heat and drying process.

18. An abrasive material according to claim 11 wherein said polishing layer comprising an emulsion adhesive mixed with abrasive particles is applied to the core and then subjected to a heat and drying process.

REMARKS

The claims have been amended to eliminate multiple dependent claims and present the claims in better form to comply with U.S. practice. Any questions regarding this application may be directed to the applicant's undersigned attorney at the telephone number indicated below.

Respectfully submitted,



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